

In th Specification:

Please amend the specification as follows:

Page 8, delete paragraph starting at line 7, and replace this paragraph with the following in accordance with 37 CFR § 1.121. A marked up version showing the changes in the specification is attached.

E1
This example is to show that the first and second heat-resisting steels having the chemical compositions comprising 0.15-0.30 wt. % C, 0.05-0.3 wt. % Si, 0.01-0.7 wt. % Mn, 1.8-2.5 wt. % Cr, 0.15-0.23 wt. % V, 1.5-2.5 wt. % W, 0.01-0.02 wt. % Ti, 0.01-0.08 wt. % Nb, 0.005-0.03 wt. % N, 0.001-0.015 wt. % B, and Fe and unavoidable impurities as the remainder or comprising 0.15-0.30 wt. % C, 0.05-0.3 wt. % Si, 0.01-0.7 wt. % Mn, 1.8-2.5 wt. % Cr, 0.15-0.23 wt. % V, 1.5-2.5 wt. % W, 0.3-0.8 wt. % Mo, 0.01-0.02 wt. % Ti, 0.01-0.08 wt. % Nb, 0.005-0.03 wt. % N, 0.001-0.015 wt. % B, and Fe and unavoidable impurities as the remainder, respectively, have excellent properties.

Page 8, delete paragraph starting at line 17, and replace this paragraph with the following in accordance with 37 CFR § 1.121. A marked up version showing the changes in the specification is attached.

E2
Of the heat-resisting steels shown in the table, P1 to P8 are heat-resisting steels whose chemical compositions fall in the ranges comprising 0.15-0.30 wt. % C, 0.05-0.3 wt. % Si, 0.01-0.7 wt. % Mn, 1.8-2.5 wt. % Cr, 0.15-0.23 wt. % V, 1.5-2.5 wt. % W, 0.01-0.02 wt. % Ti, 0.01-0.08 wt. % Nb, 0.005-0.03 wt. % N, 0.001-0.015 wt. % B, and Fe and unavoidable impurities as the remainder or comprising 0.15-0.30 wt. % C, 0.05-0.3 wt. % Si, 0.01-0.7 wt. % Mn, 1.8-2.5 wt. % Cr, 0.15-0.23 wt. % V, 1.5-2.5 wt. % W, 0.3-0.8 wt. % Mo, 0.01-0.02 wt. % Ti, 0.01-0.08 wt. % Nb, 0.005-0.03 wt. % N, 0.001-0.015 wt. % B, and Fe and unavoidable impurities as the remainder (in this example, referred to as the heat-resisting steels of the present invention), and C1, C2, C4 and C5 are heat-resisting steels whose chemical compositions are not within these ranges (hereinafter

E3
cont.
referred to as the comparative heat-resisting steels). All of these steels have been controlled to have a tensile strength of approximately 750 MPa.

Page 9, delete paragraph starting at line 5, and replace this paragraph with the following in accordance with 37 CFR § 1.121. A marked up version showing the changes in the specification is attached.

E3
This example is to show that the third and fourth heat-resisting steels having the chemical compositions as defined in the preceeding example but wherein all of Nb and a part of Fe are replaced with V and/or Ti to make the V content 0.23 (exclusive)-0.35 wt. %, and the Ti content 0.02 (exclusive)-0.03 wt. %, the heat-resisting steel thus containing no Nb other than that existing as the impurity or wherein all of Nb and Ti, and a part of Fe are replaced with V to make the V content 0.23 (exclusive)-0.35 wt. %, the heat-resisting steel thus containing no Nb and Ti other than those existing as the impurities, respectively, have excellent properties.

Page 9, delete paragraph starting at line 12, and replace this paragraph with the following in accordance with 37 CFR § 1.121. A marked up version showing the changes in the specification is attached.

E4
Of the heat-resisting steels shown in the table, P9 to P18 are heat-resisting steels whose chemical compositions are in the ranges of the preceeding example, but wherein all of Nb and a part of Fe are replaced with V and/or Ti to make the V content 0.23 (exclusive)-0.35 wt. %, and the Ti content 0.02 (exclusive)-0.03 wt. %, the heat-resisting steel thus containing no Nb other than that existing as the impurity or wherein all of Nb and Ti, and a part of Fe are replaced with V to make the V content 0.23 (exclusive)-0.35 wt. %, the heat-resisting steel thus containing no Nb and Ti other than those existing as the impurities or (in this example, referred to as the heat-resisting steels of the present invention); and C1-C3, C6 and C7 are comparative heat-resisting steels whose chemical compositions are not in the ranges set forth above. All of these heat-resisting steels have been controlled to have a tensile strength of approximately 750 MPa.

Page 9, delete paragraph starting at line 36, and replace this paragraph with the following in accordance with 37 CFR § 1.121. A marked up version showing the changes in the specification is attached.

E5
This example is to show that the fifth and sixth heat-resisting steels having the chemical compositions of the preceeding example but wherein a part of Fe is replaced with Ni to make the Cu content 0.1-3.0 wt. % or wherein a part of Fe is replaced with Cu to make the Cu content 0.1-3.0 wt. %, respectively, have excellent properties.

Page 10, delete paragraph starting at line 6, and replace this paragraph with the following in accordance with 37 CFR § 1.121. A marked up version showing the changes in the specification is attached.

E6
Of the heat-resisting steels shown in the table, P19 to P24 are heat-resisting steels whose chemical compositions fall in the ranges of the preceeding example but wherein a part of Fe is replaced with Ni to make the Cu content 0.1-3.0 wt. % or wherein a part of Fe is replaced with Cu to make the Cu content 0.1-3.0 wt. % (in this example, referred to as the heat-resisting steels of the present invention); and C1-C9 are heat-resisting steels whose chemical compositions do not fall in these ranges (hereinafter referred to as the comparative heat-resisting steels). All of these heat-resisting steels have been controlled to have a tensile strength of approximately 750 MPa.

Page 14, paragraph starting at line 3:

E7
The heat-resisting steels of the present invention, and steam turbine rotors made of the heat-resisting steels of the invention that have been treated by the heat treatment method according to the present invention are excellent in both high-temperature strength and impact properties. The present invention can thus improve the performance, operation characteristics and profitability of steam turbine rotor showing that the present invention is industrially advantageous.